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IN THE UNITED STATES PATENT OFFICE

Application Serial No. 10/800,740

Applicant:

Apotex Pharmachem Inc.

Title:

Process for the Preparation of Torsemide and Related

Intermediates

Filing Date: March 16, 2004

Inventors:

Daging Che Bhaskar Reddy Guntoori

Sammy Chris Duncan

Examiner:

Raymond K. Covington

Group Art Unit: 1625

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Agent: Marcelo K. Sarkis

c/o Ivor M. Hughes Barrister & Solicitor

Patent & Trade Mark Agents 175 Commerce Valley Drive West,

Suite 200, Thomhill, Ontario L3T 7P6

Canada

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December 8, 2006

The Commissioner of Patents UNITED STATES PATENT OFFICE Mail Stop Amendment Customer Service Window Randolph Building 401 Dulany Street Alexandria, VA 22314 U.S.A.

Dear Sir:

OFFICIAL COMMUNICATION

CERTIFICATION OF FACSIMILE TRANSMISSION

I hereby certify that this paper (Response dated December 8, 2006 and Petition for Extension of Time under 37 CFR 1.136(a)) is being facsimile transmitted to the United States Patent Office Facsimile No. 571-273-8300 on the date shown below.

Signature:

Date: December 8, 2006

Marcelo K. Sarkis, Registration No. 37,015

Agent for Applicant